

# Lancaster County Council Administration Committee Meeting Agenda

Tuesday, March 14, 2017

**County Council Chambers  
County Administration Building  
101 N. Main Street  
Lancaster, SC 29720**

1. **Call to Order – Committee Chair Charlene McGriff** **5:00**
2. **Approval of the agenda** *[deletions and additions of non-substantive matters]*
3. **Citizens Comments**
4. **Approval of Minutes from the February 14, 2017 meeting – pgs. 2-5**
5. **Discussion / Action Items**
  - a) Creation of Accommodations Tax Advisory Committee – *Steve Willis – pgs. 6-7*
  - b) Monthly Budget Report – *Kimberly Hill – pgs. 8-23*
6. **Adjournment**

*Anyone requiring special services to attend this meeting should contact 285-1565 at least  
24 hours in advance of this meeting.*

*Lancaster County Council Administration Committee agendas are posted at the Lancaster County  
Administration Building and are available on the Website: [www.mylancaster.org](http://www.mylancaster.org)*

# DRAFT



Members of Lancaster County Council  
Public Safety Committee

*Charlene McGriff, District 2, Chairwoman*  
*Steve Harper, District 5*  
*Terry Graham, District 3*

## **Minutes of the Lancaster County Council Administration Committee Meeting**

101 N. Main Street, Lancaster, SC 29720

Tuesday, February 14, 2017

Council Members present were the Committee Chairwoman Charlene McGriff, Steve Harper, and Terry Graham. Also present was Steve Willis, John Weaver, Veronica Thompson, Kimberly Hill, Chelsea Gardner, various Department heads and spectators. A quorum of Lancaster County Administration Committee was present for the meeting.

The following press was notified of the meeting by e-mail or by fax in accordance with the Freedom of Information Act: *Lancaster News, Kershaw News Era, The Rock Hill Herald, Fort Mill Times*, Cable News 2, Channel 9 and the local Government Channel. The agenda was also posted in the lobby of the County Administration Building and on the county website for the required length of time.

### **Call to Order**

Chairwoman Charlene McGriff called the meeting to order at 5:00 p.m.

### **Approval of the Agenda**

Steve Harper moved to approve agenda. Seconded by Terry Graham. Passed 3-0.

### **Citizens Comments**

No one spoke during Citizens comments.

### **Consent Agenda**

- a. Approval of the following Administration committee meeting minutes:
  - November 14, 2016
  - November 28, 2016

**DRAFT**

Steve Harper motioned to approve. Seconded by Terry Graham. Passed 3-0.

**Discussion/ Action Items**

a. Information on funding at DHEC/DSS facility

Steve Willis, County Administrator explained that they were originally trying to figure out how they were going to get DSS over into the unused environmental Health wing of DHEC. The County was looking at an exterior access way, but it came back over budget. The employees of DHEC were willing to work with the County as they are going to allow us to relocate one office and turn that office into an interior quarter. Steve Willis stated that one thing that he wanted to bring to the committee and request to go to full Council was that he would like to authorize Daniel Hammond the Maintenance Director for Lancaster County to utilize the remaining funding to address some other issues in the DSS/DHEC building.

Steve Harper made the motion to bring to full Council with a positive recommendation. Seconded by Terry Graham. Passed 3-0.

b.) **1<sup>st</sup> Reading Of Ordinance 2017-1429 regarding Fee In Lieu of Tax and Incentive for Akzo Nobel Coatings Inc.**

Ordinance Title: An Ordinance To Authorize The Execution And Delivery Of The First Amendment To The Fee In Lieu Of Tax And Incentive Agreement Between Lancaster County, South Carolina And Akzo Nobel Coatings Inc.

Terry Graham made the motion to move approve. Seconded by Steve Harper. Charlene McGriff stated that it will move to full Council with the Administration Committee approval. Passed 3-0

c.) Amendment to Real Property Lease for United Global Solutions, Inc.

Steve Harper made the motion to move forward to full Council with a positive recommendation. Seconded by Terry Graham. Passed 3-0.

d.) Draft Budget Requests for Direct Assistance Agencies

Kimberly Hill, Budget Analyst for Lancaster County and the various departments reviewed the budget requests attached as schedule A.

e.) Budget Amendment Discussion



LANCASTER COUNTY COUNCIL ADMINISTRATION COMMITTEE

February 14, 2017

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Kimberly Hill, Budget Analyst for Lancaster County asks the Committee members is there are any questions about the Budget Amendment that was discussed in the Lancaster County Council meeting on February 13, 2017.

f.) Monthly Budget Report

Kim reviewed the Monthly Report in detail.

**DRAFT**

**Adjournment**

Terry Graham moved to adjourn the meeting. Seconded by Steve Harper. Passed 3-0.

Respectfully Submitted:

Approved by Committee Chair

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Chelsea H. Gardner  
Deputy Clerk to Council

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Charlene McGriff, Vice Chairwoman

**Direct Assistance and Outside Agency Requests**

- Clemson Extension
- Council on Aging
- Lancaster Soil and Water Conservation District
- Catawba Regional Ag+Art Tour (Accommodations Tax Fund)
- Department of Mental Health
- Keystone Substance Abuse Services
- Public Defender's Office
- Solicitor's Office
- Department of Social Services
- Lancaster County Health Department

## Agenda Item Summary

Ordinance # / Resolution#: Discussion Item for Committee  
Contact Person / Sponsor: Steve Willis  
Department: Administration  
Date Requested to be on Agenda: March Administration Committee

### **Issue for Consideration:**

Creation of Accommodations Tax Advisory Committee.

### **Points to Consider:**

SC § 6-4-24 (A), reads:

*(A) A municipality or county receiving more than fifty thousand dollars in revenue from the accommodations tax in county areas collecting more than fifty thousand dollars shall appoint an advisory committee to make recommendations on the expenditure of revenue generated from the accommodations tax. The advisory committee consists of seven members with a majority being selected from the hospitality industry of the municipality or county receiving the revenue. At least two of the hospitality industry members must be from the lodging industry where applicable. One member shall represent the cultural organizations of the municipality or county receiving the revenue. For county advisory committees, members shall represent the geographic area where the majority of the revenue is derived.*

Pursuant to state law, I would like to recommend the following:

#### **Four Hospitality Industry Representatives:**

Hotel – Nash Patel, Manager of the Executive Inn in Kershaw

Bed and Breakfast – Johannes Trump, Owner/ Operator of Kilburnie

Cultural Organization – Debbie Jaillette, County Council of the Arts

Hospitality Organization – Kirk Johnston, State Park Supervisor and representative to the Olde English District

#### **Three Other Members:**

Dean Faile – President, Chamber of Commerce

Veronica Thompson – CFO, Financial Management Division Director

Kim Hill – Budget Analyst

A copy of a proposed local ordinance is attached.

### **Funding and Liability Factors:**

The committee is advisory in nature only and Council retains all financial control.

### **Council Options:**

Council must create the committee pursuant to state law. Council retains appointive authority of the members and is free to consider other members.

### **Staff Recommendation:**

Proceed with creation of the committee.

### **Committee Recommendation:**

To be determined.

## **DIVISION 6. – ACCOMMODATIONS TAX ADVISORY COMMITTEE**

### **Sec. 2-381. - Establishment.**

Lancaster County Council hereby creates an advisory committee which shall be called the accommodations tax advisory committee.

### **Sec. 2-382. - Membership.**

Pursuant to SC Code section 6-4-25 membership of the committee shall be composed of:

- One representative of the hotel business
- One representative of the bed and breakfast business
- One representative from the Olde English Tourism District
- One representative of the Lancaster County Council of the Arts
- One representative of the Chamber of Commerce
- Lancaster County Chief Financial Officer
- Lancaster County Budget Analyst

### **Sec. 2-383. – Term of Office.**

The Chief Financial Officer and Budget Analyst shall serve for a period coterminous with their position. All other members shall be appointed by County Council for a period of four years; provided however that the initial terms may be staggered to include both two year terms and four year terms. Members shall serve at the pleasure of County Council.

### **Sec. 2-384. - Freedom of information.**

The Accommodations Tax Advisory Committee is a public body within the meaning of Section 30-4-10 et seq. of the Code of Laws of South Carolina of 1976, as amended, also known as the Freedom of Information Act and, as such, is required to give public notice of its meetings and agendas and attempt to notify the press thereof as required by the Act. Meetings may be closed only in accordance with statutory procedures in the Act.

### **Sec. 2-385. - Records and reports.**

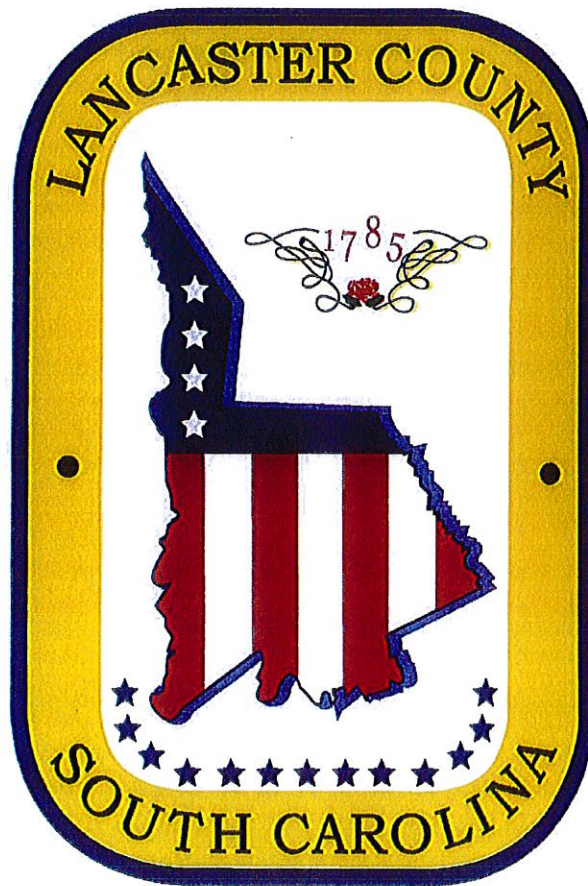
The commission shall maintain records of its meetings and shall forward copies of the minutes of each meeting to the county clerk to council within thirty (30) days of each meeting. The minutes shall reflect the date of the meeting, the members present, and the business considered and decided.

### **Sec. 2-386. - Duties.**

The sole function of the accommodations tax advisory committee is to advise the county council on the expenditure of the monies received by the county government from the state accommodations tax.

# **Budget Monitoring Report**

**Month of February 2017**



**Administration Committee**

**Prepared by Kimberly Hill, Budget Analyst**

This is an unaudited report to management and is intended for informational purposes only.



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## General Fund Revenue Overview

### Major Revenue Source - Property Taxes

These revenues are comprised of ad-valorem real property taxes, personal property taxes, vehicle taxes, 1% local option sales taxes for property tax reduction, and property tax reimbursements from the State of SC such as homestead, manufacturer's, and motor carrier.

February Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
2,199,302	25,072,726	24,764,095	30,268,104	83%

### Major Revenue Source - Other Taxes

These FY2017 revenues come from road improvement fees.

February Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	Current % of Target
196,542	1,505,311	1,247,308	2,105,000	72%

### Major Revenue Source – Intergovernmental Revenue

This revenue source consists of the following payment types: State Aid to Subdivisions, State Salary Participation, State DSS 4D Funds, State Election Commission, State Veterans Affairs, some State & Federal grants, and intergovernmental payments from other governments.

February Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
229,661	2,415,775	2,399,052	4,472,895	54%

### Major Revenue Source – Charges for Services

The majority (\$2,540,000 FY2017) of these revenues come from ambulance fees. Other sources are solid waste fees, convenience fee for SCDMV stickers, and delinquent tax costs.

February Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
481,813	2,406,241	1,719,032	2,991,900	80%

### Major Revenue Source - Licenses and Permits

These revenues are associated with land ownership transfers and new home and commercial construction. The majority (\$3,095,830) of FY2017 budgeted revenues in this category come from anticipated building permit revenue.

February Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
410,125	3,913,966	3,468,282	4,491,315	87%

### Non-Major Revenue Sources— Fines and Fees, Contributions & Donations, Miscellaneous

These revenues are considered non-major sources. Fines & Fees include Magistrate fines, Family Court fees, civil paper fees, costs of court, and library fines. Contributions & Donations include any donations or contributions made to the varying departments in the County. Miscellaneous includes interest income, rental income, and inmate commissary commission income.

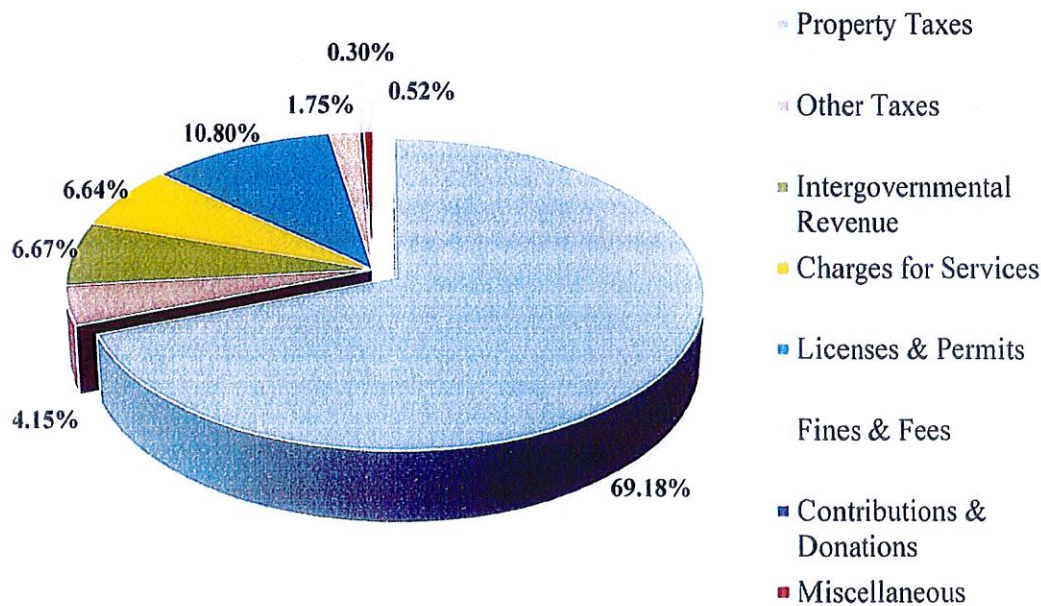
	February Collections	Current YTD Collections	Previous YTD Collections	Total Budgeted Collections	% of Target
Fines & Fees	86,547	635,687	526,617	918,250	69%
Contributions & Donations	47,893	107,250	114,957	53,000	202%
Miscellaneous	12,608	187,470	132,413	154,212	122%

### Total Revenue February: \$3,664,492

#### Major Revenue Sources:

Homestead Tax—State Reimbursement	\$1,357,762
Charges-Ambulance	\$454,543
Ad Valorem Taxes—Current	\$327,290
Permits-Building	\$301,406
Fee In Lieu of Tax—Current	\$218,227
Vehicle Taxes	\$197,005

### General Fund YTD Revenue by Source (Excludes Other Financing Sources)





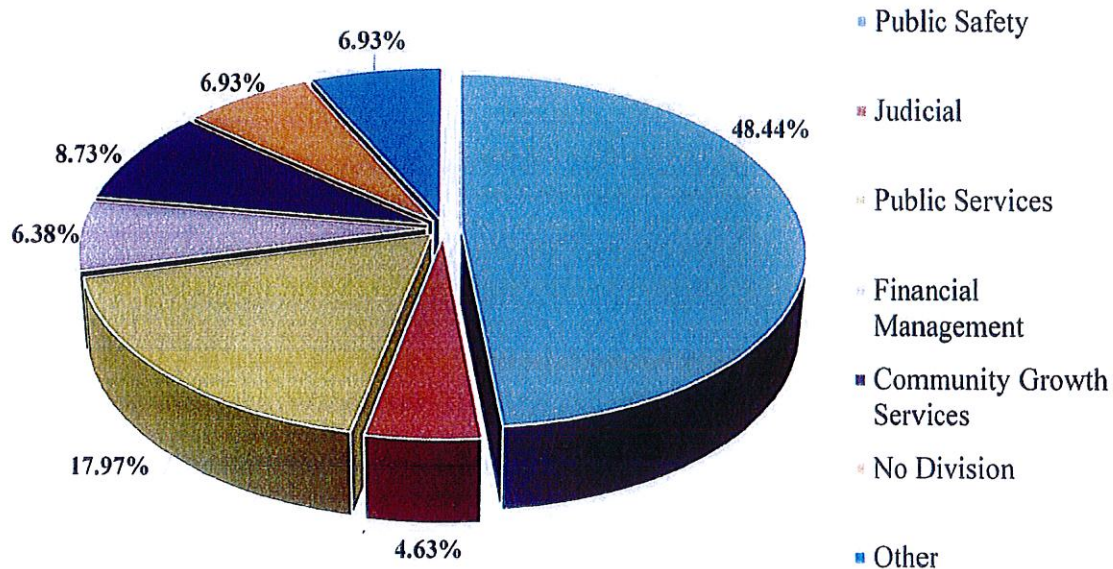
## General Fund Expenditure Overview

**Total Expenditures February: \$3,230,213**

Major Expenditures:

Wages & Salaries	\$1,553,967
Fringe Benefits	\$597,313
Contractual Services	\$223,318
Disposal Contract	\$127,938
Vehicle Maintenance	\$109,280
Utilities	\$107,354

## General Fund YTD Expenditures by Division



## General Fund

CATEGORY	BUDGET	YTD	%
Revenues	45,456,676	36,244,423	79.73%
Expenditures	-46,561,979	-29,255,046	62.83%
Other Financing Source	3,916,665	0	
Other Financing Source	-2,811,362	0	
Revenues Over (Under) Expenditures	0	6,989,377	



## **Fund Balance Estimates**

**Estimated Unassigned Fund Balance (GF): \$25,915,961** which is about 53% of the total GF budget.

Overall the GF expenditure budget reflects a remaining percentage of 63%. Revenue collections are within 20% of estimates.

	<b>Current Year</b>	<b>Prior Year</b>
<b>Nonspendable</b>	\$1,228,395	\$1,213,511
<b>Restricted</b>	\$4,209,692	\$3,659,522
<b>Committed</b>	-	-
<b>Assigned</b>	\$3,859,633	\$9,213,139
<b>Unassigned</b>	\$25,915,961	\$17,642,324
<b>Fund Balance End of February</b>	\$35,213,681	\$31,728,496

## **Fund balance terminology (GASB 54)**

There are five components of fund balance:

1. Nonspendable-examples would include inventory and prepaid items
2. Restricted-externally enforceable by law, etc.
3. Committed-self-imposed limitations (requires ordinance-highest level)
4. Assigned-intended use limitations
5. Unassigned

### **Requests for Information**

This financial report is designed to provide a general overview of Lancaster County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

**Kimberly Hill**

**Budget Analyst**

**[khill@lanastercountysc.net](mailto:khill@lanastercountysc.net)**

## Major Projects Tracker

Responsible Department	Project/Item	Budget	YTD Expenditures	Status
GIS	Pictometry	\$60,000	\$15,267	Flying complete. Now they have to do Quality Assurance on it; update the building footprints from the new flight; run the comparison tool against the Assessor's data for any changes that they may not have picked up. We should get the final product around May or June.
Solid Waste	Disposal Contract Rebid	\$1,600,000	\$870,596	Contract signed with Republic—Complete.
Roads	EMS Slope	\$350,000	\$12,375	Bids due March 17.
IT	Cyber Security-CJIS Compliance	\$75,000	\$49,969	No Update—plan to finish ordering everything by the end of the month.
Recreation	Pool Repairs	\$100,000	\$75,765	Pool bids are in; contract awarded.
Administrator	Historic Jail Repairs	\$268,940	\$17,500	Trying to get cost estimates down to make it work within the budget.
Fleet/Administrator	Fleet Facility	\$1,612,066	\$4,000	Should have new plan from Chad Catledge to bring back to I&R in April.
Risk Management	Security Upgrades	\$106,830	-	Going to begin on physical security upgrades this fiscal year. Will have to carry forward some funding to next fiscal year to complete the card reader system upgrades.
Administrator	DSS Building Renovation	\$75,000	-	Presented plan to Admin. Committee in February. Will be moving forward with those plans.
Solid Waste	IL Convenience Center	\$784,135	\$755,810	Site opened beginning of March.



## Other Fund Overview-February 28, 2017

### CAPITAL IMPROVEMENT FUND

CATEGORY	BUDGET	YTD	%
Revenues	1,594,000	1,567,400	98.33%
Expenditures	-1,887,024	-1,513,403	80.20%
Other Financing Source	293,024	0	
Revenues Over (Under) Expenditures	0	53,997	

### COURT MANDATED SECURITY

CATEGORY	BUDGET	YTD	%
Revenues	1,283,500	1,226,156	95.53%
Expenditures	-1,308,333	-740,744	56.62%
Other Financing Source	24,833	0	
Revenues Over (Under) Expenditures	0	485,412	

### VICTIMS SERVICES FUND

CATEGORY	BUDGET	YTD	%
Revenues	86,605	44,107	50.93%
Expenditures	-86,605	-51,647	59.64%
Other Financing Source	0	0	
Revenues Over (Under) Expenditures	0	-7,540	

### E-911

CATEGORY	BUDGET	YTD	%
Revenues	625,150	410,449	65.66%
Expenditures	-583,434	-324,384	55.60%
Other Financing Use	-41,716	0	
Revenues Over (Under) Expenditures	0	86,065	

### COUNTY TRANSPORTATION COMMISSION FUND

CATEGORY	BUDGET	YTD	%
Revenues	2,226,200	1,901,214	85.40%
Expenditures	-4,639,385	-3,850,407	82.99%



Other Financing Source	2,413,185	0
Revenues Over (Under) Expenditures	0	-1,949,193

#### INDIAN LAND FIRE PROTECTION DISTRICT FUND

CATEGORY	BUDGET	YTD	%
Revenues	546,000	567,489	103.94%
Expenditures	-605,936	-449,055	74.11%
Other Financing Source	59,936	0	
Other Financing Use	0	0	
Revenues Over (Under) Expenditures	0	118,433	

#### LOCAL ACCOMODATIONS TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	40,000	43,864	109.66%
Expenditures	-50,000	-31,138	62.28%
Other Financing Source	10,000	0	
Revenues Over (Under) Expenditures	0	12,727	

#### SUNDAY ALCOHOL SALES TAX FUND

CATEGORY	BUDGET	YTD	%
Revenues	0	6,030	-
Expenditures	-7,000	0	0.00%
Other Financing Source	7,000	0	
Revenues Over (Under) Expenditures	0	6,030	

#### DEBT SERVICE FUND

CATEGORY	BUDGET	YTD	%
Revenues	2,625,276	2,347,333	89.41%
Expenditures	-4,203,722	-4,199,529	99.90%
Other Financing Source	1578446	0	
Revenues Over (Under) Expenditures	0	-1,852,195	

#### CAPITAL PROJECT SALES TAX FUND 1

CATEGORY	BUDGET	YTD	%
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Revenues	0	4,716	-
Expenditures	-2,196,347	-1,390,938	63.33%
Other Financing Source	2,734,456	0	0.00%
Other Financing Use	-538,109	0	0.00%
Revenues Over (Under) Expenditures	0	-1,386,222	

#### **CAPITAL PROJECT SALES TAX FUND 2**

<b>CATEGORY</b>	<b>BUDGET</b>	<b>YTD</b>	<b>%</b>
Revenues	8,500,000	4,255,660	50.07%
Expenditures	-4,515,000	-6,114,996	135.44%
Other Financing Source	1,234,690	234,690	19.01%
Other Financing Use	-4,985,000	0	0.00%
Revenues Over (Under) Expenditures	234,690	-1,624,646	

#### **RECREATION FUND**

<b>CATEGORY</b>	<b>BUDGET</b>	<b>YTD</b>	<b>%</b>
Revenues	1,406,052	847,881	60.30%
Expenditures	-2,540,062	-1,478,664	58.21%
Other Financing Source	1,134,010	50,425	
Revenues Over (Under) Expenditures	0	-580,358	

#### **AIRPORT FUND**

<b>CATEGORY</b>	<b>BUDGET*</b>	<b>YTD*</b>	<b>%</b>
Revenues	158,197	74,751	47.25%
Expenditures	-223,483	-136,068	60.89%
Other Financing Source	65,286	0	
Revenues Over (Under) Expenditures	0	-61,317	

\*Does not include grant revenue or expenditures

#### **PLEASANT VALLEY FIRE PROTECTION DISTRICT FUND**

<b>CATEGORY</b>	<b>BUDGET</b>	<b>YTD</b>	<b>%</b>
Revenues	440,078	452,887	102.91%
Expenditures	-410,078	-324,358	79.10%
Other Financing Source	0	0	

Other Financing Use	-30,000	-30,000	100.00%
Revenues Over (Under) Expenditures	0	98,529	

#### **DEVELOPMENT AGREEMENT FUND**

<b>CATEGORY</b>	<b>BUDGET</b>	<b>YTD</b>
Revenues	0	730,000
Expenditures	-9,536	-8,910
Other Financing Source	244,226	0
Other Financing Use	-234,690	-234,690
Revenues Over (Under) Expenditures	0	486,400

COUNTY OF LANCASTER  
REVENUE & EXPENDITURE STATEMENT

FY 2016-2017

02/01/2017 TO 02/28/2017

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
<b>10 GENERAL FUND</b>					
REVENUE:					
400 CURRENT PROPERTY TAXES	21,784,157.00	849,416.95	20,035,730.27	1,748,426.73	92
410 DELINQUENT PROPERTY TAXES	816,500.00	-31,165.79	275,916.64	540,583.36	34
417 PROPERTY TAXES-STATE REIM	1,702,447.00	1,368,119.89	1,499,888.55	202,558.45	88
418 PROPERTY TAXES-LOST REV	5,950,000.00	0.00	3,243,099.80	2,706,900.20	55
419 MULTI COUNTY PILOT	15,000.00	12,931.41	18,090.74	-3,090.74	121
422 OTHER TAXES	2,105,000.00	196,542.24	1,505,311.03	599,688.97	72
434 INTERGOVERNMENTAL- STATE	3,512,875.00	58,920.35	1,753,872.87	1,759,002.13	50
435 STATE AID TO LIBRARY	114,978.00	38,847.34	105,112.30	9,865.70	91
436 INTERGOVERNMENTAL- LOCAL	845,042.00	131,258.93	544,694.92	300,347.08	64
437 INTERGOVERNMENTAL-FEDER/	0.00	634.43	5,839.49	-5,839.49	0
439 OTHER GOVERNMENTAL REVENUE	0.00	0.00	6,255.48	-6,255.48	0
440 LICENSE- MISCELLANEOUS	0.00	23,232.00	23,436.00	-23,436.00	0
441 LICENSE- FRANCHISE	468,385.00	2,228.24	359,431.10	108,953.90	77
442 LIC & PERMITS- BLDG	3,095,830.00	327,201.00	2,815,547.00	280,283.00	91
444 LIC & PERMITS- PLANNING	24,100.00	2,475.00	32,650.00	-8,550.00	135
446 LIC & PERMITS- ROD	900,000.00	54,468.85	679,918.85	220,081.15	76
448 LIC & PERMITS- CORONER	3,000.00	520.00	2,980.00	20.00	99
450 CHGS. FOR SVCS.- PUBLIC W	111,400.00	10,303.41	69,660.73	41,739.27	63
455 CHGS. FOR SVCS.- FEES	272,500.00	6,090.07	183,254.02	89,245.98	67
456 CHGS. FOR SVCS.- COPIES	14,800.00	1,963.25	12,225.00	2,575.00	83
457 CHGS. FOR SVCS.- OTHER	28,200.00	1,594.25	14,055.80	14,144.20	50
458 CHGS. FOR SVCS.- EMS	2,540,000.00	454,542.68	2,102,692.18	437,307.82	83
459 CHGS. FOR SVCS.- MISC	27,000.00	7,319.00	24,353.50	2,646.50	90
460 FINES & FEES- PROP. TAX	2,500.00	160.00	69,552.83	-67,052.83	2,782
461 FINES & FEES- COURTS	792,500.00	69,485.74	462,727.72	329,772.28	58
463 FINES & FEES- DRUG FORF	0.00	0.00	5,837.12	-5,837.12	0
464 FINES & FEES- OTHER	10,000.00	400.00	6,210.00	3,790.00	62
465 FINES & FEES- OTHER	0.00	0.00	1,493.12	-1,493.12	0
466 FINES & FEES- OTHER	15,000.00	1,045.00	6,845.00	8,155.00	46
467 FINES & FEES- OTHER	30,000.00	9,625.00	35,650.00	-5,650.00	119
468 FEES- BANK	68,250.00	5,831.42	47,370.98	20,879.02	69
470 CONTRIBUTION & DONATIONS	25,000.00	47,315.00	98,680.20	-73,680.20	395
471 LIBRARY DONATIONS	28,000.00	578.37	8,569.55	19,430.45	31
480 INTEREST INCOME	25,500.00	0.00	75,758.14	-50,258.14	297
490 OTHER INCOME	92,212.00	10,342.00	90,344.67	1,867.33	98
491 OTHER INCOME	35,000.00	2,255.30	21,185.42	13,814.58	61
495 OTHER INCOME	1,500.00	10.80	181.92	1,318.08	12

	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
TOTAL REVENUE	45,456,676.00	3,664,492.13	36,244,422.94	9,212,253.06	80
EXPENDITURE:					
500 WAGES	20,671,410.00	1,553,966.98	13,056,783.44	7,614,626.56	63
510 FRINGE	8,171,032.00	597,312.81	4,999,053.43	3,171,978.57	61
520 OTHER PERSONNEL EXPENDITURE	347,500.00	1,409.12	104,889.31	242,610.69	30
530 TRAVEL, TRAINING, & DUES	455,136.00	17,933.76	257,320.53	197,815.47	57
540 SUPPLIES	432,320.00	48,196.44	283,791.85	148,528.15	66
541 POSTAGE	537,495.00	37,922.72	314,456.32	223,038.68	59
542 CLOTHING	209,704.50	39,928.01	128,649.62	81,054.88	61
543 SUPPLIES- LAUNDRY	228,500.00	15,449.54	125,003.37	103,496.63	55
544 SUPPLIES- PUBLIC WORKS	522,000.00	39,170.10	466,104.87	55,895.13	89
545 SUPPLIES- CUSTODIAL	20,000.00	1,414.96	9,555.20	10,444.80	48
547 SUPPLIES- ANIMAL FOOD	3,000.00	0.00	919.77	2,080.23	31
548 SUPPLIES- HAND TOOLS	20,000.00	196.40	22,396.56	-2,396.56	112
549 SUPPLIES- WELCOME CENTER	4,000.00	0.00	338.24	3,661.76	8
550 EQUIPMENT- NON CAPITAL	86,000.00	10,652.94	50,492.79	35,507.21	59
551 EQUIPMENT- GENERAL	592,976.20	44,417.69	373,363.77	219,612.43	63
560 CAPITAL EQUIPMENT	271,495.09	22,502.28	195,925.42	75,569.67	72
570 UTILITIES	1,048,340.00	107,353.82	717,298.91	331,041.09	68
571 UTILITIES- TELEPHONE	547,540.00	46,888.50	325,704.74	221,835.26	59
580 RENT	7,500.00	0.00	4,820.00	2,680.00	64
581 RENT- BUILDING	78,766.00	6,402.25	49,965.75	28,800.25	63
582 RENT- EQUIPMENT	5,000.00	0.00	0.00	5,000.00	0
590 MAINTENANCE	1,695,796.32	109,280.07	885,208.57	810,587.75	52
591 MAINTENANCE- GENERAL	66,500.00	4,278.43	49,845.07	16,654.93	75
593 MAINTENANCE-SVC AGREEMENTS	640,500.00	34,957.37	390,442.67	250,057.33	61
594 MAINTENANCE- BLDG	172,000.00	13,232.50	141,660.62	30,339.38	82
600 CONTRACTUAL SERVICES	2,439,865.39	223,318.02	1,873,497.61	566,367.78	77
604 PS-MEDICAL & PROFESSIONAL	756,215.00	41,495.99	449,954.65	306,260.35	60
605 CS- PRINTING	371,155.60	21,275.65	282,664.31	88,491.29	76
608 SC DEPT OF CORRECTIONS	25,000.00	1,065.00	8,310.00	16,690.00	33
612 CS-DISPOSAL CONTRACT	1,600,000.00	127,937.59	898,432.73	701,567.27	56
613 DEMOLITION EXPENSE	50,000.00	0.00	53,830.00	-3,830.00	108
620 DIRECT ASSISTANCE	13,041.00	0.00	13,040.77	0.23	100
625 DIRECT ASSISTANCE	1,112,031.00	2,973.07	801,074.05	310,956.95	72
650 INSURANCE	933,774.00	0.00	929,261.00	4,513.00	100
670 ADVERTISING	93,650.00	2,984.35	62,519.27	31,130.73	67
680 FEE REIMBURSEMENT	600.00	0.00	0.00	600.00	0
690 SPECIAL PROJECTS	1,264,851.00	38,994.55	261,776.25	1,003,074.75	21
691 SP- PROMOTIONS	56,000.00	1,663.92	31,076.71	24,923.29	55
750 EQUIPMENT LEASE	145,300.00	1,582.85	91,729.24	53,570.76	63



	<u>BUDGETED</u>	<u>CURRENT PERIOD</u>	<u>YEAR-TO-DATE INCLUDING ENCUMBRANCES</u>	<u>REMAINING BALANCE</u>	<u>PCT USED</u>
760 GRANTS MATCH	318,000.00	8,320.83	49,706.36	268,293.64	16
771 DS- LEASE PURCHASE	447,165.00	0.00	387,459.77	59,705.23	87
780 MISCELLANEOUS	45,000.00	4,245.00	19,650.00	25,350.00	44
781 MISCELLANEOUS	55,250.00	4,414.63	39,079.83	16,170.17	71
782 OVER/SHORT	570.00	-954.66	-973.18	1,543.18	-171
783 DRUG FORFEITURE	0.00	180.00	41,913.17	-41,913.17	0
786 DONATIONS	0.00	1,575.00	12,891.33	-12,891.33	0
TOTAL EXPENDITURE	<u>46,561,979.10</u>	<u>3,233,938.48</u>	<u>29,260,884.69</u>	<u>17,301,094.41</u>	<u>63</u>
EXCESS OF REVENUE BEFORE	<u>-1,105,303.10</u>	<u>430,553.65</u>	<u>6,983,538.25</u>		<u>-632</u>
OTHER FINANCING SO					
801 TRANSFER IN	30,000.00	30,000.00	30,014.90	-14.90	100
810 OFS FUND BALANCE	3,886,665.10	0.00	0.00	3,886,665.10	0
TOTAL OTHER FINANCING SOI	<u>3,916,665.10</u>	<u>30,000.00</u>	<u>30,014.90</u>	<u>3,886,650.20</u>	<u>1</u>
OTHER FINANCING US					
950 TRANSFERS	2,811,362.00	0.00	0.00	2,811,362.00	0
TOTAL OTHER FINANCING USE	<u>2,811,362.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,811,362.00</u>	<u>0</u>
EXCESS OF REVENUE AFTE	<u>0.00</u>	<u>460,553.65</u>	<u>7,013,553.15</u>		<u>0</u>

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# BUDGET REPORT BY DEPARTMENT - EXPENDITURE

Current Period: 02/01/2017 To 02/28/2017

County Of Lancaster

FY 2016-2017

Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
005 Non-Departmental	1,454,205.00	0.00	1,133,948.12	0.00	320,256.88	22
007 Cnty Economic Dev. Dept.	410,821.96	27,283.63	222,581.75	6,249.75	181,990.46	44
011 County Council	2,957,518.00	120,423.51	619,115.54	31,280.00	2,307,122.46	78
012 Council Transfers	1,199,296.00	0.00	0.00	0.00	1,199,296.00	100
014 Direct Assistance	989,541.00	2,973.07	712,465.82	0.00	277,075.18	28
021 Administrator	557,719.78	28,709.33	321,739.56	281.78	235,718.44	42
022 Legal Team	243,927.00	10,423.98	145,549.01	0.00	98,377.99	40
023 Finance	664,855.00	43,538.99	391,385.31	0.00	273,469.69	41
024 Human Resources	214,799.00	15,727.02	134,144.37	0.00	80,654.63	38
025 Risk Management	206,446.00	8,412.50	62,230.05	0.00	144,215.95	70
026 Mis	1,031,952.60	100,388.13	688,808.07	15,380.30	327,766.23	32
027 Gis	206,018.00	12,349.47	90,157.04	45,800.97	70,060.99	34
029 Zoning	353,465.00	22,546.96	242,138.83	0.00	111,326.17	31
031 Building	994,673.00	56,265.86	472,001.38	0.00	522,671.62	53
032 Planning	480,093.00	32,866.42	342,253.28	0.00	137,839.72	29
035 Economic Development	0.00	274.04	274.04	0.00	-274.04	0
041 Assessor	886,172.00	59,769.85	550,564.67	0.00	335,607.33	38
043 Auditor	392,714.00	31,552.17	237,933.55	0.00	154,780.45	39
044 Treasurer	380,715.00	23,808.39	247,703.25	0.00	133,011.75	35
045 Delinquent Tax	322,239.00	18,320.87	189,967.40	0.00	132,271.60	41
051 Registration & Elect	304,893.00	18,418.85	229,403.37	0.00	75,489.63	25
060 Register Of Deeds	338,553.00	20,931.29	197,262.00	0.00	141,291.00	42
061 Circuit Court	82,503.00	6,373.79	33,275.54	0.00	49,227.46	60
063 Clerk Of Court	364,253.00	29,169.22	227,786.80	0.00	136,466.20	37
064 Family Court	367,568.00	26,225.09	219,856.24	0.00	147,711.76	40
068 Coroner	436,343.00	37,038.42	298,532.93	0.00	137,810.07	32
069 Probate Court	439,604.00	35,057.55	274,593.83	0.00	165,210.17	38
070 Mag-Countywide	883,974.00	66,208.00	561,936.42	0.00	322,037.58	36
110 Sheriff	7,863,216.78	584,468.28	4,811,660.37	32,170.81	3,019,385.60	38
111 Sher:Drug Asset Forf	0.00	180.00	6,772.17	35,141.00	-41,913.17	0
117 Sheriff Dpt- Town Of Kers	527,367.00	34,963.78	334,535.65	0.00	192,831.35	37
120 Detention Center	2,207,132.08	165,851.61	1,375,035.58	15,456.59	816,639.91	37
121 School Resource Officers	117,146.00	12,672.43	92,048.97	0.00	25,097.03	21
130 Communications	1,792,733.00	114,765.80	965,318.19	35,129.64	792,285.17	44
140 Emergency Management	415,848.00	45,218.74	223,798.77	427.29	191,621.94	46
141 Fire Service	1,276,837.00	88,623.33	784,415.95	99,228.07	393,192.98	31
142 Town Of Kershaw- Fire	146,727.00	13,080.95	90,829.84	3,500.00	52,397.16	36
144 Lanc. County Firefighters	1,094,677.64	89,227.76	696,535.58	1,487.00	396,655.06	38
153 Lancaster Ems	6,228,318.00	475,039.15	4,013,370.36	20,497.74	2,194,449.90	35
202 Roads & Bridges	2,895,205.00	205,765.11	1,528,468.46	164,828.52	1,201,908.02	42
210 Fleet Operations	573,244.00	36,496.64	347,836.94	14,288.48	211,118.58	37
251 Building Maintenance	1,496,605.00	109,491.25	946,538.20	45,250.24	504,816.56	34
310 Landfill-Solid Waste	56,366.00	2,265.84	11,648.36	0.00	44,717.64	79
312 Solid Waste Collect	3,480,342.26	267,814.91	2,170,294.09	244,233.48	1,065,814.69	31
318 Animal Shelter	188,804.00	15,108.56	107,464.14	0.00	79,339.86	42
330 Health Services	82,600.00	6,843.53	57,414.31	0.00	25,185.69	30

**BUDGET REPORT BY DEPARTMENT - EXPENDITURE**

Current Period: 02/01/2017 To 02/28/2017

County Of Lancaster

FY 2016-2017

Ideal Remaining Percent: 34 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
601 Dept. Of Social Services	139,210.00	3,160.34	26,173.06	0.00	113,036.94	81
602 D.S.S. Family Indep	58,330.00	4,388.59	34,351.89	0.00	23,978.31	41
610 Veterans Affairs	173,609.00	12,941.99	114,715.66	0.00	58,893.35	34
840 Library	1,228,884.00	92,713.50	742,465.53	0.00	486,418.47	40
999 Lease	167,077.00	0.00	124,690.50	0.00	42,386.50	25
<b>Report Totals Net</b>	<b>49,373,341.10</b>	<b>3,233,938.48</b>	<b>28,453,988.53</b>	<b>810,611.66</b>	<b>20,108,740.91</b>	<b>41</b>